

59-10-544 General powers and duties of the commission -- Deposit, distribution, or credit of revenues -- Refund reverts to state under certain circumstances.

- (1)
 - (a) The commission shall administer and enforce a tax imposed under this chapter for which purpose it may divide the state into districts in each of which a branch office of the commission may be maintained.
 - (b) A county may not be divided in forming a district.
- (2)
 - (a) The commission shall daily deposit all revenue collected or received by the commission under this chapter with the state treasurer.
 - (b) Subject to Sections 59-10-529 and 59-10-531, the balance of the revenue described in Subsection (2)(a) shall be periodically distributed and credited to the Education Fund.
 - (c) If a refund the commission makes is not claimed within two years from the date the commission issues the refund:
 - (i) the refund reverts to the state to be credited to the Education Fund; and
 - (ii) no further claim may be made on the commission for the amount of the refund.

Amended by Chapter 212, 2009 General Session